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differences of property valuation in different counties because of the laxness in assessment, and I am not speaking between the difference of Douglas and Cherry. I am speaking of between the Douglas...the difference between Cherry and its neighboring counties and when we pass state aid bills that reflect the amount of levies raised to the degree or to the extent that these are honest legitimate levies will have a bearing in an inverse or indirect ratio upon what state aid is or isn't given and I question the situation we are now in and I think Senator Carpenter, his amendment, would be a step backwards and it is for that reason I support what Senator Burbach says.

SPEAKER: Any further discussion? Are you...want to close on your amendment, Senator Carpenter.

Senator Carpenter: Mr. President, anybody who believes that anyone can equalize between counties hasn't been involved in tax affairs very long. We tried that for year after year after year. We finally ended with a complete state of frustration and disgust. It couldn't be done. It never has been done and it never will be done. There is no way within the area of equalization between counties that's successful and uniform and acceptable that the Court has ever been submitted to it in that position. Now in the area, there are counties, of course, which overlap into more than one county and school district and things like that and you might just as well do then what you are doing now. You sit down and try to work it out. If you can't work it out, you go to Court and the Court works it out for you. Now you must realize that the Courts of this state, the Supreme Court has said in substance, that the State Board of Equalization in this particular case, that's the Tax Commissioner and the County Assessors and I will read the case, "determinations of the State Board of Equalization assessment are closed with a presumption of validity and the burden of proof is on the appellant to establish that the Board of proceedings does not support the action of the Board". What they say in substance is, the very nature when you give the Assessor a title with Assessor, you give the title to the Tax Commissioner. The Court has to presume by the very title they carry that they are qualified and efficient, even though they are not. And I don't mean to say they are not qualified. It requires what the circumstance is but this is a long ways and the first step since central assessment and I think you ought to realize whether you want to go that far or not. If Senator Stahmer wants equalization between counties, if he'd studies the problem, if he had made any interest into what has happened in the past, he would have to arrive that it can't be done. Now what's happened now? They've really let every county do what it wants to do, really, in the area of using the valuations set by the County Assessor and approved by the County Board. That's what it amounts to. That's the reason you've got a wide variation. On the sketches that were submitted by Senator Whitney and others, it shows a variation of anywhere between, as I recall..I don't know sixteen, seventeen, eighteen percent up to 31 or 32. Now if anybody could equalize property, there is the self evidence that it is not being done anywhere and I don't think the people in my county or the people in your county want a state agency to come in and to reappraise their property in relationship to the county next to it or any other county. Even though the County Assessor and the County Board are probably not as knowledgeable, they prefer to leave it that way. Now the State Tax Commissioner does have the authority now and they go in in any area they feel that the law is not being complied with and to do something about it. That's as far as I think we ought to go. Now if you want central assessment or the beginning of the first step to get it, this is a chance to have it and I ask you really, sincerely,